



INTERNAL RULES OF THE GROUP OF THE GREENS/EFA

BUDGET ITEM 4000

ADOPTED BY THE GROUP OF THE GREENS/EFA ON 28 September 2005

These rules were drawn up in accordance with the decision of the Bureau of the European Parliament (document Nr. PE 335.475/BUR dated 10 September 2003).

The purpose of the Financial Regulation is to lay down basic rules governing

- the establishment and implementation of the estimates of the Group's revenue and expenditure,
- the implementation of the Group's budget
- the accounting,
- the annual accounts and annual report on the financial position on the basis of common financial regulations that apply to all political groups

All expenditure under the budget of the Group of the Greens/EFA shall be in accordance with

- the financial regulations of the European Parliament, and
- the recommendations of the Court of Auditors

These rules include the appropriate provisions to ensure the conformity and transparency of the transactions carried out, in particular:

- a) procurement procedures;
- b) an effective internal control system for management operations;
- c) accounting arrangements for those operations plus procedures for the presentation of accounts with a view to
 - ascertaining that Community funds are properly used and
 - determining the real extent to which they are so used
- d) an independent external audit
- e) publishing of accounts.

An absolute majority of Members constituting the Group is required to adopt the Internal Financial Regulations and/or any proposals seeking to amend them.

PART ONE - THE RULES

Chapter 1: GENERAL PROVISIONS

1.1 Nature of expenditure

The appropriations made available from item 4000 are intended to cover:

- The administrative and operational expenditure of the parliamentary groups
- Expenditure on political and information activities conducted by the parliamentary groups in connection with the European Union's political activities (chapter 7).

Appropriations for chapter 7 (Members' expenses) may not:

- Substitute for expenditure already covered by other budget items within the budget of the European Parliament, in particular expenditure under the rules governing the Members' expenses and allowances (see annex 1);
- Be used to finance any form of European, national, regional or local electoral campaign (see annex 2);
- Be used to finance the purchase of immovable property, office equipment (mobile phones, PCs, Fax, etc.) or office furniture (see annex 1).

1.1.2 The nature of expenditure must conform to the common accounting plan for all political groups, which forms an integral part of these rules.

1.2 Apportionment of appropriations

1.2.1 The apportionment of appropriations under item 4000 shall be as follows:

- 50 % for the administrative costs of the secretariat (see provisional budget)
- 50 % for the expenditure on political and information activities conducted by the individual delegations and/or members.

The apportionment for the EFA and for the independent members shall be pursuant to the mutual agreement concluded at the beginning of the parliamentary term.

1.2.2. The Group establishes the allocations of the Green/EFA Group each year. The Group establishes a budget setting out the maximum expenditure for each individual budget item. Where the Group has not taken a decision by the beginning of the financial year, the system of provisional twelfths based on the current financial year shall apply.

The allocations available to the members and/or delegations referred to under chapter VII of the chart of accounts shall also be established annually as part of the Group budget.

The budget of the Group shall be accompanied by a priorities' list setting out the main political activities of the Group and the financial means from the 4000 budget dedicated to them. This list specifies the budget allocated to the different priorities (activity based budgeting). The priority budget is decided by the Group together with the provisional budget on a proposal by the bureau.

The Working Group "Finances" will monitor the expenses and make, in case of need, a proposal to the Group for an adjustment of the budgets. The Working Group "Finances" is entitled to decide on transfers of available money from one budget line to another during the last quarter of the year.

1.2.3 The Group of the Greens/EFA may not finance its activities, as described in Article 1.1.1, from resources other than those made available to them under budget item 4000 or the resources derived therefrom. The Group of the Greens/EFA may not receive either donations or legacies.

1.3 Changes, mergers and dissolution of Group

1.3.1 Changes to the composition of the Group during the course of the financial year shall give rise to a proportional reallocation of appropriations on a pro rata temporis basis.

1.3.2 Where the Group of the Greens/EFA is dissolved, the former president of the Group shall remain responsible for the preparation of final accounts up to the date of dissolution.

The Group of the Greens/EFA shall forward to the President of the European Parliament, no later than three months after the date of the official dissolution of the Group, a report on the use of the appropriations for the financial year in question in accordance with the detailed rules set out in Articles 2.7.1 and 2.7.2 of these rules.

Following the preparation of the financial statements as of the date of the dissolution of the Group, the realisation of all assets and liabilities of the Group shall be effected under the joint supervision of the former President of the Group and of the Secretary-General of the European Parliament or his/her representative. The net assets, including any fixed assets, shall be reimbursed to the European Parliament.

1.4 Responsibility and competent decision-making authorities

The Presidents shall be held accountable once the annual budget has been implemented.

1.4.1 Decisions on budgetary matters and priorities shall be taken by the Group of the Greens/EFA.

1.4.2 The competent decision-making authorities shall be:

The Presidents

The Vice-President in charge of the Group's finances

The EFA Treasurer

The Bureau

The Group

The Secretary-General

The deputy Secretary-General (s)/and/or the delegated authorising officer.

1.4.3 The Green/EFA Group, represented by the Presidents, shall have authorising officer powers

1.4.4 The Presidents shall appoint a delegated authorising officer

1.4.5 The Working Group "Finances" comprising the competent decision making authorities (Presidents, Vice-President in charge of the Group's finances, the EFA Treasurer, the Secretary-General, deputy General Secretary and/or the delegated authorising officer) shall be authorised to

adopt financial decisions with respect to amounts not exceeding €25 000. In case of problems, the Bureau shall be informed and in exceptional cases, the Bureau may refer the matter to the Group.

1.4.6 For decisions with respect to amounts between €25 000 and €50 000 inclusive, the Bureau shall be consulted.

1.4.7 Amounts in excess of €50 000 shall require a decision of the Group. .

1.4.8 Where decisions concern the EFA delegation, the EFA treasurer or a person designated by the latter shall be consulted.

1.4.9 The Secretary-General and/or the delegated authorising officer shall be authorised to take financial decisions where necessary in the following cases only:

- minor unexpected expenditure by the Group for amounts not exceeding €300.00
- mission orders for the other working places of the Parliament

1.5 CO-ORGANISATION AND SPONSORING

1.5.1 All political and information activities financed with appropriations entered against item 4000 shall bear the name of the Group of the Greens/EFA (also for chapter 7)

1.5.2 The Green/EFA Group or its Members may organise political or information activities jointly with third parties. In such cases, the Group's involvement must be genuine. The name and/or logo of the Group of the Greens/EFA shall feature as prominently as those of other organisers. The likely expenditure of each co-organiser shall be determined in advance.

1.5.3 In their political and information activities, the Group of the Greens/EFA, its delegations and/or members may make mention of third parties participating in such activities. In such cases, the names and logos of third parties shall feature less prominently than those of the Group of the Greens/EFA.

1.5.4 Any service provided to the Group of the Greens/EFA by political parties or their dependent organisations for the organisation of activities shall be duly invoiced at cost price; in the event of subcontracting, invoices and proof of payment shall be provided to the Group of the Greens/EFA.

1.6 SUBSCRIPTIONS AND SUBSIDIES TO THIRD PARTIES

1.6.1 The Group of the Greens/EFA may not finance any political party, be it European or national.

1.7 EMPLOYMENT CONTRACTS

1.7.1 In addition to staff employed pursuant to the staff regulations of officials and the conditions of employment of other servants of the European Communities, the Group of the Greens/EFA may employ staff using appropriations from budget item 4000. A contract complying with the national legislation in force must be concluded. Employment contracts or contracts for the provision of a service (freelance work) lasting six months or more which are concluded by the Group of the Greens/EFA shall be forwarded to the Secretary-General of the European Parliament for information purposes.

It shall be expressly stated in all such contracts that the European Parliament may not under any circumstances be considered the employer of the person in question, nor have any contractual relationship with him/her.

Members may not conclude employment contracts under item 4000

Chapter 2: FINANCIAL REGULATION

2.1 General provisions

2.1.1 The financial year begins on 1 January and ends on 31 December.

In the years in which European elections are held, the first budgeting period shall begin on 1 January and end on 30 June and the second shall begin on 1 July and end on 31 December.

2.1.2 Payment is the final action whereby the Group of the Greens/EFA is discharged of its obligations towards its creditors.

2.1.3 If no budget has been adopted before 1 January, commitments and payments are possible applying the provisional twelfths system if the expenditure was authorised in principle in the last adopted budget by the Group.

2.1.4 Revenue and expenditure shall be entered in their full amount in the budget and in the expenditure. They may be offset against each other, where the Group or, in during the last qater of the year, the Working Group Finances, so decides, as far as the functioning of the Group is concerned. No revenue may be generated, no commitment or payment made without reference to a chapter, an item or a line within the budget.

2.1.5 Appropriations that are not used during the financial year may be carried over to the following financial year up to a maximum of 50 % of the annual appropriations received from the European Parliament's budget. Amounts exceeding 50% shall be repaid to Parliament's budget. Members may carry over a maximum of 50% of their appropriations received annually by the Group (budget 4000, chapter 7)

2.1.7 All revenue received and all expenditure incurred must have a proper legal basis and must reflect sound financial management.

2.2 EXECUTION OF THE BUDGET

2.2.1 The appropriations authorised within the budget cover one financial year

2.2.3 The Group of the Greens/EFA has introduced an internal control system , which ensures that each budgetary transaction is processed by:

- the officer responsible for initiation tasks (may be a member of staff or a member)
- the Working Group “Finances”
- the delegated authorising officer.
- the officer responsible for ex-ante verifications
- the accounting officer

Initiation and ex ante verification duties are mutually incompatible, as are authorising officer and accounting officer duties.

For organisational and structural reasons, ex ante verification duties may be carried out by the authorising officer himself.

Any ex-ante verifiers may not come under the authority of initiators.

All proposals for expenditure under budget item 4000 pursuant to Article 1 of these rules shall be submitted in advance to the Working Group “Finances” in Brussels in order that it may verify compliance with Article 1.1, first and second indents, as well as budgetary availability. The standard request form shall be duly completed and shall comprise a detailed description of the nature and objective of the activity concerned as well as a budgetary plan detailing the proposed expenditure.

Authorisation shall be given or refusedBy the working group "Finances" at the earliest, normally within 5 EP working days of receipt of the written request (which may take the form of e-mails and faxes) or of the revised request in the event of re-submission.

Where a request is not approved or is only approved in part, the member shall be provided with a clear justification., which must identify precisely which part of the project it is which does not comply with Article 1.1 of these rules.

Political or information activities spread over more than one financial year shall require separate requests for each financial year concerned.

Proposals shall not be implemented prior to authorisation. The Group shall not be held financially liable or responsible in any way for any expenditure incurred without written authorisation.

Applicants whose requests are approved shall be responsible for the execution of the project and shall ensure that the final result is in line with project approved. Failure to do so may result in a refusal to pay out all or part of the sum involved.

All invoices and supporting documents shall be submitted to the member of staff responsible for ex-ante verification in Brussels.

Before the issue of payment orders, it is necessary to:

- determine or verify the existence and the amount of the sum due;
- verify the availability of the appropriations;
- verify that all supporting documents have been collected;
- verify the conditions under which payments fall due; and
- verify that the expenditure complies with the internal regulations

2.2.4 Commitments and payments may only be made within the appropriations available. Any commitment decision must cover the exact amount.

2.2.5 The issue of payment orders constitutes the act whereby instruction is given to pay an item of expenditure.

Payment by the Group shall be effected by the accounting officer at the earliest, normally within 5 European Parliament working days of receipt of the full set of original documents, expense forms, invoices and supporting documents. Should any of these contain any formal errors, the applicant and the ex-ante verifier shall be informed within the same period of time.

2.3 PURCHASES

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 the specific circumstances of the Group of the Greens/EFA, which are as follows:

- a consultation procedure with at least 5 (five) candidates shall be used for contracts with a value of more than €50 000; there must be at least 3 (three) valid tenders before a decision is taken;
- a consultation procedure with at least 3 (three) candidates must be used for contracts with a value of between €13 800 and €50 000;
- contracts with a value of less than €13 800 do not require any tenders.
- By way of derogation from the provisions set out above, the Group may award a contract by negotiated procedure on the basis of a single tender in the instances referred to in Articles 124 and 125 of the Commission Regulations laying down detailed rules for the implementation of the Financial Regulations of the European Union

The choice of supplier or provider must be substantiated in terms of price/quality and all the procurement-related documents must be archived.

2.4 INVENTORY

2.4.1 An inventory detailing numbers and value shall be established and maintained by the Group in respect of purchases financed by the appropriations on budget line 4000. Non-consumables with a useful life exceeding one year and an acquisition value equal to or greater than €450 shall be entered into the inventory with their location. (see [annex 3](#))

2.5 ACCOUNTS

2.5.1 Accounts covering the period of a calendar year shall be kept in euros, using the double-entry system. They shall reflect the year's income and expenditure in full and shall be backed up by original supporting documents. The revenue and expenditure account and the balance sheet shall also be presented in euros.

Supporting documents shall include original invoices and any relevant document justifying the nature of the expenditure.

2.5.2 The accounts shall be finalised at the end of the financial year so that the balance sheet and a statement of revenue and expenditure can be drawn up for the year. These two documents, and any others such as 'other entries', 'transactions brought forward' and the general ledger, shall be submitted for checking by the external auditor in accordance with Article 2.6.2.

2.5.3 Revenue actually received in the course of the financial year may be entered as revenue in the revenue and expenditure account.

Expenditure which is incurred no later than 31 December (30 June and 31 December respectively in European election years) relating to activities which have taken place during the current financial year may be entered as expenditure in the revenue and expenditure account if the actual payments are made no later than 31 January of the following year. (1 September during an election year).

2.5.4 All bank accounts opened by the Group of the Greens/EFA must appear in the accounts.

All transactions involving the bank accounts belonging to the Group of the Greens/EFA must be entered in the accounts for the entire amount.

2.6 FINANCIAL CONTROL

2.6.1 The annual accounts of the Group of the Greens/EFA shall be submitted to an external audit. The auditing company is chosen by the Group from the list of approved companies established by the European Parliament.

2.6.2 The examination by the external auditors shall be carried out in accordance with the mandate referred to in Article 2.6.1 and generally accepted auditing standards (IAS) and shall include such tests of the accounting records and other auditing procedures considered necessary. Its purpose 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 and to these internal regulations and that the financial management has been sound.

2.6.3 Control, based on the mandate approved by the Bureau of the European Parliament, shall in particular establish that:

- the expenditure has been charged to the correct item in the budget of the Group;
- the appropriations were available;
- the expenditure is in order and conforms with the relevant provisions, in particular the budget of the Group and these rules;
- the principles of sound financial management have been applied;
- the payment order was supported by original documents (or certified true copies).

2.6.4 An internal control with the participation of at least 1 member not belonging to the Bureau shall be carried out at least once a year.

2.7 REPORTING TO THE EUROPEAN PARLIAMENT

2.7.1 No later than 30 April of the year after the appropriations have been made available, the Group of the Greens/EFA shall submit to the President of the European Parliament an audited report on the utilisation of appropriations for the past financial year.

2.7.2 These reports shall comprise a statement of income and expenditure, a balance sheet, an inventory list, an inventory list showing the location of each item, an amortisation table and a standardised statement, issued by the approved external audit body, certifying the regularity of the accounts and their conformity with these rules. The report of the Group of the Greens/EFA, like all other political Groups' reports, shall subsequently be published on the European Parliament's website.

2.7.3 The President of the European Parliament shall forward these reports to the Bureau and the Committee on Budgetary Control, which shall deal with them in accordance with the powers conferred upon them by Parliament's Rules of Procedure.

Where the Bureau, having been consulted pursuant to Article 2.7.3 and taking account of the opinion of the Committee on Budgetary Control, takes the view that the appropriations have not been used in accordance with the rules of the European Parliament and/or the internal regulations of the Group of the Greens/EFA, these appropriations shall be refunded to the European Parliament within 3 (three) months of the date on which the irregularity was noted.

In such cases, the European Parliament may decide to recover the funds which have been improperly spent by withholding appropriations from the following financial year.

**Part 2 - REGULATIONS ON THE VARIOUS CHAPTERS UNDER
ITEM 4 0 0 0 PURSUANT TO THE HARMONISED ACCOUNTING
PLAN**

CHAPTER 1 - STAFF (Section relating to the Group)

1.1 Secretariat missions

1. Missions to Sessions and to the two other places of work of Parliament

The reimbursement of costs is based on

- reimbursement of return rail fare (lump sum)
- daily allowance
- hotel allowance

These rules cover the 3 (three) official places of work of the European Parliament (Strasbourg - Brussels - Luxembourg) and do not require the submission of hotel bills or train tickets although members of staff travelling by plane to/from Strasbourg must submit the original air tickets and boarding cards to the Group. The lump sums and the modalities entitlements are decided by the working group "Finances".

1.2 External missions by members of the secretariat

- reimbursement of rail fare, usually second class, upon presentation of original train ticket, or of original boarding cards and air tickets for air travel (economy class)
- reimbursement of hotel bill upon presentation of original bill
- reimbursement of eventual taxi fares upon presentation of original receipts
- daily allowance
- Sundry expenses (original bills)

All requests for reimbursement must be accompanied by the programme for the meeting

1.3 Bureau meetings or Greens/EFA retreats

- reimbursement of rail fare, usually second class, upon presentation of original train ticket, or of original boarding cards and air tickets for air travel (economy class)
- hotel is paid directly by the Group of the Greens/EFA
- supplementary expenses (e.g. mini-bar, restaurant bills etc.) shall be paid by the member of staff
- daily allowance

1.4 Traineeships

Trainees shall only be employed on the basis of a contract concluded between the Group of the Greens/EFA and the trainee. This contract shall be signed by the Secretary-General or the Deputy Secretary-General responsible for human resources and the trainee.

The term of a traineeship may not exceed 6 months.

Each trainee shall be supervised by a traineeship supervisor.

The Group of the Greens/EFA shall provide the trainees with a PC (according to availability).

No traineeships (except for the summer stand-by duty) shall be possible during the summer holiday of the Group of the Greens/EFA.

There are 2 (two) possible types of traineeship:

- paid traineeship
- unpaid traineeship

The conditions of each type of traineeship shall be indicated in the trainee's contract.

The Group shall in all cases take out an insurance policy against accidents at work with the European Parliament paid for from the Group's 4000 budget.

Such contracts may not be concluded under chapter 7 (members)

CHAPTER 5 – EXPENDITURE ON MEETINGS AND ENTERTAINMENT (section relating to Group)

5.1 For reasons of VAT reimbursement, all invoices must bear the name and address of the officer responsible for initiation tasks as well as the name of the Group of the Greens/EFA.

5.2 Group meetings

- Group meeting expenses must be accompanied by a detailed meeting agenda and any supporting documents able to prove the bona fide nature of the meeting (e.g. photographs, invitations, etc.). All such supporting documents shall bear the Group logo and name.
- Guests, speakers, etc. shall submit a mission order signed by the delegated authorising officer. The persons concerned must, upon their return, sign and submit their mission order along with any supporting documents, e.g. rail tickets, air tickets, boarding cards, taxi bills, hotel bills, and proof of payment of such bills. They shall also indicate on the mission order the name of their bank, the SWIFT/BIC CODE and IBAN number so as to facilitate the reimbursement of their travel and accommodation expenses.

5.3 Other meetings and conferences

- Identical to article 5.1

5.4 Expenditure on representation etc.

- The exact reason for the expenditure must be provided (e.g. delivery of flowers to a given person for a given reason, purchase of gift for a given person for a given reason)

5.5 Invitations

- All hotel, bar, working lunch/dinner bills etc. must be accompanied by a detailed list of guests' names and the reason for the invitation.

CHAPTER 6 – PUBLICATIONS AND ADVERTISING (SECTION RELATING TO GROUP)

6.1 Posters, leaflets and booklets

- All printed matter must at the very least bear the logo and name of the Group of the Greens/EFA on the first page. The bill must be accompanied by at least two supporting documents.

6.2 Advertising inserts and audiovisual advertising

- Identical to article 6.1

6.3 Promotion material, giveaways

- Identical to article 6.1

6.4 Internet site

- The Group's internet site must display the logo and name of the Group (see also annex 2)

6.5 Visits to institutions, information stands

- All visits to the institutions must highlight the name and reason for the visit
- For information stands (e.g. during open door days), photographs justifying the expenditure must accompany the invoices

CHAPTER 7 – MEMBERS AUTHORISED EXPENDITURE & SUPPORTING DOCUMENTS REQUIRED

For reasons of VAT reimbursement, all invoices must bear the name and address of the member as well as the name of the Group of the Greens/EFA.

7.1 ADVERTISING MATERIAL

- All members shall be entitled to commission and give away a significant quantity of publicity material. Such publicity material must bear the name and official logo of the Group of the Greens/EFA. Invoices submitted for payment by the Group of the Greens/EFA must be accompanied by two samples proving compliance with the internal rules of the Group of the Greens/EFA.
- Publicity material may take the form of, inter alia: business cards, pens, balloons, puzzles, baseball caps, t-shirts, wind-breakers, umbrellas, calculators, paper handkerchiefs, kid's toys etc.

7.2 MEETINGS

Meeting expenses may include the following items (for co-organised events see paragraphs 1.5.1 + 1.5.2 + 1.5.3 + 1.5.4 of chapter 1: General Provisions)

1. Hiring of meeting rooms, conference material and equipment including audio equipment;
2. Cost of interpreting
3. Cost of publicity for meetings or public events
 - Do not forget to add the name and logo of the Group of the Greens/EFA as well as two supporting documents
4. Cost of receptions, cocktails, restaurant, hotel and other catering in connection with the meeting
 - Do not forget the guest list for each meal or reception
5. Participants' (guests, speakers, etc.) travel expenses
 - Do not forget original bills and supporting documents

7.3 REPRESENTATION COSTS DURING MEETINGS

This budget item allows the reimbursement or payment of working meals and for people to be invited to participate in meetings of the Greens/EFA Group.

- A guest list must be provided for working meals
- The same conditions as referred to under 7.2.5 shall apply in respect to guests invited to meetings and colloquia of the Group of the Greens/EFA, in addition an invitation bearing the name and logo of the Group of the Greens/EFA is requested.

7.4 VISITS TO THE INSTITUTIONS

7.4.1 This budget item allows to invite one or more persons to visit the European Parliament offices in Brussels, Strasbourg and Luxembourg.

- Same conditions as under 7.2.5 & 7.3

7.5 LEAFLETS, BOOKLETS, PUBLICATIONS AND POSTERS

7.5.1 This item allows for the production, printing and distribution of leaflets, booklets, posters and other publications

- All leaflets, brochures and publications must bear the name and official logo of the Group of the Greens/EFA (where such materials relate to co-organised events or sponsorship, the conditions referred to under 1.5.1 + 1.5.2 + 1.5.3 + 1.5.4 of the General Provisions shall apply). N.B. Due account shall also be taken of annex 2 to this regulation.

7.6 ADMINISTRATIVE COSTS, SPECIFIC TASKS

7.6.1 The cost of translating specific documents relating to the activities of the EU can be charged against this budget item.

- The translated documents shall be submitted with the invoice.

7.6.2 This budget item also allows the funding of short-term contracts to facilitate the organisation of meetings, colloquia and other exceptional and specific tasks

- N.B. the term “note d’honoraires” (fee statement) must appear on the request for payment

7.7 STUDIES, RESEARCH

Allows for the funding of studies and research directly linked with the Greens/EFA Group or the work of the EU.

- The results of the study or research must be submitted with the bill or invoice.

7.8 MISSION EXPENSES

Members who are able to certify by means of an official EP document that they have used up the €500 from the European Parliament for extraordinary external travel, may request reimbursement of travel and accommodation expenses incurred while travelling on official business outside his/her country of origin. Notwithstanding the above, reimbursement by the Group of the Greens/EFA may be possible for travel within the country of origin where the activity concerned takes place in a locality at least 150 km away from the place of origin.

- The letter of invitation and the programme for the meeting(s) must be submitted along with
- original rail or air tickets and boarding cards
- originals of taxi, hotel, restaurant bills(

TO BE AVOIDED: DOUBLE CLAIMS IN THE EVENT OF TRIANGULAR MISSIONS

7.9 JOURNALISTS, PRESS CONFERENCES

7.9.1 Allows the cost of travel and accommodation to be covered for journalists accompanying a member to Group meetings or the retreat, and/or exceptional missions.

- N.B. As with other invitations, the programme of the event, the original rail tickets, air tickets & boarding cards, original taxi & hotel bills and proof of payment must be submitted.

7.9.2 Allows lunches and/or press conferences to be organised

- Do not forget the guest list

8. INTERNET SITE

1. Creation of an internet site
2. Domain registration
3. Internet site maintenance
4. Changes to the internet site

- Each internet site shall prominently display the name and logo of the Group of the Greens/EFA on the homepage
- All invoices must be itemised and must be accompanied by at least a copy (screen-shot) of the homepage (see also annex 2)

9. AUDIO-VISUAL ADVERTISING

- Production of a publicity film on the work of a member of the Group of the Greens/EFA and/or the work of the EU on video cassette and/or DVD.
- The invoice must be submitted with two copies of the video cassette or DVD which must display the name and logo of the Group of the Greens/EFA on the cover.

10. PUBLICITY INSERTS

All publicity inserts shall bear the name and logo of the Group of the Greens/EFA.

- The invoice must be accompanied by 2 (two) samples of the publicity insert (see annex 2)

PART 3: Annexes

ANNEX 1

LIST OF EXPENSES WHICH ARE NOT REIMBURSABLE UNDER ITEM 4000 (MEMBERS)

Expenditure covered by members' allowances may not, in principle, be reimbursed under item 4000 (members), for instance:

- General personal expenses
- Stagiaires
- Funding of political parties
- The mission expenses of parliamentary assistants
- The acquisition of office materials, including business cards for members and their assistants
- Telephone, fax and mobile telephone expenses of members and their assistants
- The purchase of newspapers or daily, weekly or monthly journals
- The purchase of desktop PCs, portable PCs, electronic organisers, mobile telephones, office furniture
- Office rental

ANNEX 2

INTERPRETATION GUIDELINES REGARDING THE ELECTORAL NATURE OF POLITICAL AND INFORMATION ACTIVITIES

2.1 The electoral character of an activity or action is determined by the general context of the activity. This means that even if expressions such as “candidate”, “list”, “parties”, “vote” are not directly mentioned, the electoral character might be found in the direct or indirect purpose and general context of the activity.

An activity which is considered partially of an electoral nature will be rejected in its entirety.

The prohibition of an activity of an electoral nature applies whatever the nature of the activity or the medium used.

2.2. In terms of political and information activities, the following are considered to be permitted:

- provision of information to the public about the date and the practical and technical conditions of the elections and calling upon the citizens to participate in the elections
- a report of activities for the outgoing legislature
- any normal parliamentary activity undertaken under the direct responsibility of the Group of the Greens/EFA such as the publication of press releases and policy statements. No such political and information activity, undertaken by the Greens/EFA Group at least one month before European elections may be co-signed or co-organised by an organisation or a political party on European, national, regional or local level and must not include name of Members of the European Parliament other than as a bibliographic information.
The Greens/EFA Group reserves the right to extend this restriction to national, regional and local elections.

2.3 As a guideline, even if this is not an exhaustive list, the following are considered as electoral campaigning and are thus forbidden under item 4000 and 4000 chapter 7:

- any use of the word “candidate”
- any mention of a list or list number
- any recommendation/request to vote for a list, a candidate of a political leaning or the use of the word “vote” in this context directly or indirectly
- any activity related to the preparation of the electoral campaign
- any mention of the fact that a sitting member is standing as a candidate again and is seeking vote/confidence/support
- the presence on any supporting material of the name/photo of standing candidates not currently members of the European Parliament

ANNEX 3

CONCERNS THE GROUP SECTION (OPERATING EXPENDITURE) ONLY

INVENTORIES

For each item of property, the inventory of the Group of the Greens/EFA shall give the description, unit cost, purchase date, location and the most recent date on which its physical presence was checked by the Group of the Greens/EFA or confirmed by the holder. Each item shall be checked at least once every three years.

At the end of each financial year, the value of the inventory, together with depreciation, subdivided by type of asset, shall be registered on the balance sheet of the Group of the Greens/EFA. Depreciation shall be calculated in accordance with the principles and rates laid down in Commission Regulation No 2909/2000.

Before 30 January each year, the accounting officer of the Group of the Greens/EFA shall forward to the Directorate-General for Finance a table setting out the value of the inventory as at 31 December of the previous financial year, together with the schedule of assets entered in the financial inventory. Should the audit report recommend that the value of the inventory be amended, the new value shall be given in the report to the European Parliament.

Any sale of assets entered in the inventory shall be published and recorded in the accounts and offers for the assets on sale invited. Any deletion from the inventory shall be recorded in a written declaration stating why the asset is to be deleted and how it is to be ultimately disposed of. The declaration shall be approved by the accounting officer of the Group of the Greens/EFA.

Should the Group of the Greens/EFA be dissolved, the inventory register and all assets shall be handed over to the European Parliament.

If a Member leaves a group, assets shall remain the property of the group which financed the purchase thereof.

ANNEX 4

Excerpt from the Rules Governing the Payment of Expenses and Allowances to Members; February 2004 (PE 113.116/Bur/rev.XVI/03-2004)

The expenses included here are considered to be covered by the "expenses and allowance" of the members and cannot, in principle, be reimbursed using appropriations provided under item 4000

TRAVEL ALLOWANCE

Article 10

1. Members shall be entitled to an allowance of up to EUR 3 500¹ per year, subject to annual indexation², to meet the expenses incurred in connection with travel undertaken in the performance of their duties (with the exception of travel within the country in which they were elected) subject to presentation of supporting documents^{3,4,5}.
2. Payments under this allowance shall be made on the basis of the air fare or rail fare, on presentation of the boarding card and air ticket, for journeys undertaken by air, and the rail ticket, for journeys undertaken by train, to the Members' Pay and Allowances Service. In the case of journeys undertaken by car, reimbursement shall be based on the first-class rail fare, on presentation of a personal declaration that the journey has been made.

Additional reimbursement, where appropriate, of expenses incurred in the transportation of a Member's car by ferry shall be made on presentation of the ticket.

Taxi and car rental costs shall be reimbursed on presentation of the original invoice.

3. The allowance may also be used to cover hotel bills and other ancillary expenses on presentation of the original hotel bill.

¹ Bureau decision of 13 December 2000 and European Parliament resolution of 14 December 2000 on the draft general budget of the European Union for the financial year 2001; the new amount of EUR 3 500 is applicable with effect from 1 January 2001.

² By decision of the Bureau of 15 December 2003, the travel allowance was set at EUR 3 652 with effect from 1 January 2004.

³ In accordance with the Bureau decisions of 12 March 1996, 12 March 2001 and 30 May 2001, the cost of travel outside the three places of work by parliamentary committee rapporteurs pursuant to Rule 22(8) of the Rules of Procedure shall be reimbursed on the basis of the travel allowance referred to here.

⁴ The travel allowance may not be used for travel by committee delegations (Article 8 of the Bureau decision of 2 October 2000 on travel by parliamentary committees outside the three places of work of the European Parliament).

⁵ For the purposes of the application of this article, journeys undertaken by Members elected in France in the French overseas departments and territories shall not be regarded as travel within the country in which they were elected (interpretation adopted by the Quaestors at their meeting of 14 November 2001).

4. The amount of expenses reimbursed may not, under any circumstances, exceed the actual costs incurred. Requests for reimbursement must be submitted to the Members' Pay and Allowances Service no later than 31 October of the calendar year following that in which the travel and visits covered by the requests took place.

General expenditure allowance

Article 13

1. Members shall be entitled to a monthly lump sum allowance at the rate currently fixed by the Bureau to meet expenditure resulting from their activities in their capacity as Members not covered by other allowances under these Rules (hereinafter referred to as the 'General expenditure allowance').

All payments under the General expenditure allowance shall be made directly to the Member concerned.

This allowance is intended to cover, inter alia, the following expenses incurred in the Member State of election:

- travel and ancillary expenses,
- office management and running costs, in particular rent and related charges (heating, lighting, insurance, cleaning),
- the cost of purchasing or renting office equipment,
- telephone and postage,
- the purchase of office supplies,
- the cost of purchasing books, periodicals and newspapers,
- the cost of using public data consultation networks,
- the expenses involved in equipping Members of Parliament with communications equipment, for example the purchase or rental of a computer, a modem or communications card, a printer, communications, word processing, file management and spreadsheet, etc. software packages and any other related equipment, and the cost of maintaining such equipment,
- the cost of a subscription to the Internet and to databases,
- the cost of purchasing, using or maintaining a telecopier.

[...]

Article 14

1. Subject to compliance with the provisions of this Article, Members shall be entitled to receive an allowance (hereinafter referred to as the 'parliamentary assistance allowance') to cover the expenses arising from the employment or from the engagement of the services of one or more assistants. Several Members may jointly employ or engage the services of a single assistant.

In this latter case, the Members concerned shall designate from amongst their number the Member(s) authorised to sign, in the name of and on behalf of these Members, the contract

concluded individually with the parliamentary assistant. A declaration that a grouping of Members has been established must be annexed to the contract.

Members' assistants may not, however, be members of staff of a Parliament political group, nor may they be remunerated on a full-time basis by any of the Community institutions .

2. All signed applications for an allowance shall be accompanied by a copy of a contract duly concluded, in accordance with relevant national legislation, between the Member and an assistant, which must include the information set out in paragraph 5, together with, where appropriate, the contract duly concluded between the Member and a paying agent. It shall be deposited with the Quaestors and processed by the Members' Financial Affairs Division of the Directorate-General for Finance (hereinafter referred to as the 'management service') under the authority of the Quaestors. The contract shall be a private-law contract, and Parliament may under no circumstances be deemed to be the employer or a party to the contract with the assistant. The Member, the assistant and any paying agent shall be required to comply with applicable laws, including tax and, where appropriate, social security provisions. Where, pursuant to paragraph 1, several Members have jointly employed or engaged the services of a single assistant, a separate application shall be submitted by each Member, giving details of the amounts of all payments.

[...]