


# Procedure file

Basic information	
INI - Own-initiative procedure	2013/2172(INI)
Procedure completed	
Evaluation of the Union's finances based on the results achieved: a new tool for the European Commission's improved discharge procedure	
Subject 8.70.03 Budgetary control and discharge, implementation of the budget	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>CONT</b> Budgetary Control	ALDE <a href="#">THEURER Michael</a> Shadow rapporteur S&D <a href="#">VAUGHAN Derek</a> Verts/ALE <a href="#">STAES Bart</a> ECR <a href="#">CZARNECKI Ryszard</a>	17/09/2013
European Commission	Commission DG <a href="#">Budget</a>	Commissioner ŠEMETA Algirdas	

Key events			
12/09/2013	Committee referral announced in Parliament		
21/01/2014	Vote in committee		
30/01/2014	Committee report tabled for plenary	<a href="#">A7-0068/2014</a>	Summary
26/02/2014	Results of vote in Parliament		
26/02/2014	Decision by Parliament	<a href="#">T7-0134/2014</a>	Summary
26/02/2014	End of procedure in Parliament		

Technical information	
Procedure reference	2013/2172(INI)
Procedure type	INI - Own-initiative procedure
Procedure subtype	Initiative
Legal basis	Rules of Procedure EP 54
Other legal basis	Rules of Procedure EP 159

Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/13706

Documentation gateway					
Committee draft report		<a href="#">PE521.465</a>	18/10/2013	EP	
Amendments tabled in committee		<a href="#">PE524.697</a>	11/12/2013	EP	
Committee report tabled for plenary, single reading		<a href="#">A7-0068/2014</a>	30/01/2014	EP	Summary
Text adopted by Parliament, single reading		<a href="#">T7-0134/2014</a>	26/02/2014	EP	Summary
Follow-up document		COM(2014)0383	26/06/2014	EC	Summary
Follow-up document		SWD(2014)0200	26/06/2014	EC	
Follow-up document		SWD(2014)0201	26/06/2014	EC	
Commission response to text adopted in plenary		<a href="#">SP(2014)447</a>	22/07/2014	EC	

## Evaluation of the Union's finances based on the results achieved: a new tool for the European Commission's improved discharge procedure

The Committee on Budgetary Control adopted the own-initiative report by Michael THEURER (ALDE, DE) on the evaluation of the Unions finances based on the results achieved: a new tool for the European Commissions improved discharge procedure. It pointed out that the evaluation report introduced under Article 318 TFEU complemented the compliance approach developed by the Court of Auditors and gave Parliament the opportunity to exercise more effectively its power of political scrutiny over the actions of the European public authorities. However, it deplored the fact that instead of focusing on the achievement of the Unions main objectives, and the effectiveness of its policies, the Commission had provided a range of evaluation summaries covering EU programmes in all policy areas of expenditure under the current MFF, according to the current budget headings. Members recalled that the Court of Auditors had concluded that the second and third evaluation reports did not yet provide evidence of what the EUs policies have achieved that was sufficient, relevant and reliable enough to be used in the discharge procedure. The report urged the Commission to use specific information on the achievements of Member States in its evaluation on the financial achievements of the Union.

A clear view of the real extent to which the Unions main objectives had been achieved should be provided by:

- an evaluation of the main financial programmes and
- a cross-cutting evaluation, by programme statements of operational expenditures, assessing to what extent the programmes have contributed to achieving the objectives of the Europe 2020 strategy.

The committee called on the Court to report to Parliament on the progress made by the Commission in designing and operating its risk management, governance and internal control processes with a view to achieving the Unions objectives in a transparent and accountable manner, and to formulate recommendations if any shortcomings were encountered.

Welcoming the fact that the Commission intended to structure and base its evaluation report on the new performance framework for the next MFF, Members pointed out that such a performance framework should encompass three main elements: (i) achievement of the programme objectives (results); (ii) sound programme management by the Commission and the Member States, and (iii) how programme results and sound management contribute to the Unions main objectives.

Lastly, Members insisted on the need to aggregate the data yielded by the evaluation process at global level and, as regards internal policies, in relation to Europe 2020 objectives.

## Evaluation of the Union's finances based on the results achieved: a new tool for the European Commission's improved discharge procedure

The European Parliament adopted a resolution on the evaluation of the Union's finances based on the results achieved: a new tool for the European Commission's improved discharge procedure. It pointed out that the evaluation report introduced under Article 318 TFEU complemented the compliance approach developed by the Court of Auditors and gave Parliament the opportunity to exercise more effectively its power of political scrutiny over the actions of the European public authorities. Whilst welcoming the fact that [in its last report](#), the Commission took on board several recommendations made by Parliament in its decisions to grant discharge, Parliament deplored the fact that instead of focusing on the achievement of the Union's main objectives, and the effectiveness of its policies, the Commission had provided a range of evaluation summaries covering EU programmes in all policy areas of expenditure under the current MFF, according to the current budget headings. Members recalled that the Court of Auditors had concluded that the second and third evaluation reports did not yet provide evidence of what the EU's policies have achieved that was sufficient, relevant and reliable enough to be used in the discharge procedure. The resolution urged the Commission to use specific information on the achievements of Member States in its evaluation on the financial achievements of the Union.

A clear view of the real extent to which the Union's main objectives had been achieved should be provided by:

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- a cross-cutting evaluation, by programme statements of operational expenditures, assessing to what extent the programmes have contributed to achieving the objectives of the Europe 2020 strategy.

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Parliament insisted on the need to aggregate the data yielded by the evaluation process at global level and, as regards internal policies, in relation to Europe 2020 objectives. It called on the Commission to submit the evaluation report on the Union's finances, before 30 June of the year following the financial year which is the subject of the evaluation.