

# Procedure file

Basic information		
DEC - Discharge procedure	2018/2176(DEC)	Procedure completed
2017 discharge: EU general budget, European External Action Service (EEAS)		
Subject 8.70.03.02 2017 discharge		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>CONT</b> Budgetary Control	 <a href="#">KOHN Arndt</a>	27/07/2018
		Shadow rapporteur	
		 <a href="#">SALAFRANCA SÁNCHEZ-NEYRA José Ignacio</a>	
		 <a href="#">KLINZ Wolf</a>	
		 <a href="#">JÁVOR Benedek</a>	
		 <a href="#">VALLI Marco</a>	
		 <a href="#">JALKH Jean-François</a>	
	Committee for opinion	Rapporteur for opinion	Appointed
	<b>AFET</b> Foreign Affairs	 <a href="#">GILL Neena</a>	03/09/2018
<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>AFCO</b> Constitutional Affairs	The committee decided not to give an opinion.		
European Commission	Commission DG <a href="#">Budget</a>	Commissioner OETTINGER Günther	

Key events
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28/06/2018	Non-legislative basic document published	<a href="#">COM(2018)0521</a>	Summary
11/09/2018	Committee referral announced in Parliament		
20/02/2019	Vote in committee		
28/02/2019	Committee report tabled for plenary	<a href="#">A8-0109/2019</a>	Summary
26/03/2019	Results of vote in Parliament		
26/03/2019	Debate in Parliament		
26/03/2019	Decision by Parliament	<a href="#">T8-0251/2019</a>	Summary
26/03/2019	End of procedure in Parliament		
27/09/2019	Final act published in Official Journal		

### Technical information

Procedure reference	2018/2176(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/14263

### Documentation gateway

Non-legislative basic document		<a href="#">COM(2018)0521</a>	28/06/2018	EC	Summary
Court of Auditors: opinion, report		<a href="#">N8-0013/2019</a> <a href="#">OJ C 357 04.10.2018, p. 0001</a>	12/07/2018	CofA	Summary
Committee draft report		<a href="#">PE626.817</a>	12/12/2018	EP	
Committee opinion	<b>AFET</b>	<a href="#">PE630.542</a>	23/01/2019	EP	
Amendments tabled in committee		<a href="#">PE634.539</a>	05/02/2019	EP	
Supplementary non-legislative basic document		<a href="#">05824/2019</a>	11/02/2019	CSL	Summary
Committee report tabled for plenary, single reading		<a href="#">A8-0109/2019</a>	28/02/2019	EP	Summary
Text adopted by Parliament, single reading		<a href="#">T8-0251/2019</a>	26/03/2019	EP	Summary

### Final act

Budget 2019/1424  
[OJ L 249 27.09.2019, p. 0111](#)

## 2017 discharge: EU general budget, European External Action Service (EEAS)

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2017, as part of the 2017 discharge procedure.

Analysis of the accounts of the EU Institutions: European External Action Service.

CONTENT: the organisational governance of the EU consists of institutions, agencies and other EU bodies whose expenditure is included in the general budget of the Union.

This Commission document concerns the EU's consolidated accounts for the year 2017 and details how spending by the EU institutions and bodies was carried out. The consolidated annual accounts of the EU provide financial information on the activities of the institutions, agencies and other bodies of the EU from an accrual accounting and budgetary perspective.

It is the responsibility of the Commission's Accounting Officer to prepare the EU's consolidated annual accounts and ensure that they present fairly, in all material aspects, the financial position, the result of the operations and the cash flows of the EU institutions and bodies with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge. It is the decision by which the European Parliament releases the Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its annual report, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of discharge.

The final discharge report including specific recommendations to the Commission for action is adopted in plenary by the European Parliament and are subject to an annual follow up report in which the Commission outlines the concrete actions it has taken to implement the recommendations made.

All EU institutions and other agencies, bodies and joint undertakings are subject to their own discharge procedures.

(2) Implementation of the EEASs appropriations for the financial year 2017: 2017 was a challenging year and the EEAS has once more been at the forefront of the EU's response: terrorism, hybrid threats, ongoing and new conflicts, irregular migration, human rights violations, and increasing contest of the multilateral order. To the South, instability and fragility persisted while, to the East, the European security order continued to be violated.

2017 was also significant regarding migration, and cooperation with Africa in this regard. This included effective action on returns, resettlement, and humane conditions for migrants. The EU's dedicated efforts to support the Libyan Coast Guard continued.

Overall, the EEAS budget of EUR 660 million for 2017 has been executed at 31/12/2017 to 99.7 % in commitments and 86.7% in payments. The rate of execution in payments will increase with payments made in 2017 on commitments carried over.

As regards the budget implementation of the EEAS, the [Annual Activity Report 2017](#) stated that the 2017 was characterised by the following:

- the establishment of two Task Forces in 2017, on Career and Gender Equality respectively and the results of these two Task Forces work and recommendations are currently being implemented;
- increased efforts in the training sector and the expansion of training options. The security of staff and information and the effective management of resources remained top priorities for the EEAS in 2017;
- new emphasis was placed on communication during 2017, thanks in part to the support of the European Parliament in granting additional budgetary resources for Strategic Communication.

## 2017 discharge: EU general budget, European External Action Service (EEAS)

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Based on the observations contained in the report by the Court of Auditors, the Council called on the European Parliament to grant discharge to all of the EU institutions in respect of the implementation of their respective budgets for the financial year 2017.

However, it considered that budget implementation required a series of comments from the Council which should be fully taken into account by the Commission.

The Council welcomed the fact that the administrative and related expenditure of the EU institutions remained, as in previous years, free from material error with an estimated level of error of 0.5 %, which while being well below the materiality threshold is higher by 0.3 % compared to the Court's findings for 2016 (0.2 %). It noted with satisfaction that no serious weaknesses were identified by the Court in the supervisory and control systems and in the examined annual activity reports.

The Council took note that, as in previous years, there was a small number of errors relating to staff costs and some weaknesses in the Office for Administration and Payment of individual entitlements' (PMO) management of family allowances. It called on the Commission to improve its procedures to avoid errors related to staff expenditure.

The Court did not identify any specific problems concerning the European External Action Service (EEAS).

## 2017 discharge: EU general budget, European External Action Service (EEAS)

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The Committee on Budgetary Control adopted the report by Arndt KOHN (S&D, DE) calling on the European Parliament to grant the High Representative of the Union for Foreign Affairs and Security Policy discharge in respect of the implementation of the budget of the European External Action Service (EEAS) for the financial year 2017.

Members welcomed the fact that, according to the Court of Auditors, the overall level of error for the MFF Heading 5 (Administration), including the budget of the European External Action Service (EEAS) continues to be relatively low with an estimation at 0.5 % in 2017. The Court did not identify material levels of error in the EEAS annual activity report.

Members noted with appreciation that the previous recommendations made in relation to the improvement of the monitoring system for the timely updating of the personal situation and data of members of staff, with a potential impact on the calculation of family allowances, have been implemented in most respects. They considered, however, that consistency checks in relation to the management of family allowances

require ongoing attention.

The EEAS has also improved procurement procedures in delegations. However, the former weaknesses identified in public procurement and the management of security services still deserve a steady attention and monitoring.

#### Budgetary and financial management

The report noted that carry-overs of appropriations have increased in 2017 and amounted to EUR 85 911 000 (compared to EUR 77 450 000 in 2016). The total budget of the EEAS for 2017 amounted to EUR 660 million with an increase of 3.75 % compared to 2016.

A contribution of EUR 54.9 million was also received from the EDF and the trust funds. Additional carry-overs and appropriations released from decommitments brought the total amount to EUR 59.7 million (including also assigned revenues of the financial year).

The headquarters budget amounted to EUR 236.7 million out of which EUR 153.8 million (or 64.6 %) concerned the payment of salaries and other entitlements of statutory and external staff, EUR 32.2 million (or 14 %) were for buildings and associated costs, and EUR 33 million (i.e. 14 %) were related to IT computer systems, equipment and furniture.

#### Building policy

Members called for the EEAS buildings policy to be annexed to the annual activity report, particularly in view of the fact that it is important for its costs to be properly rationalised and not to be excessive. The EEAS is urged to provide the discharge authority with a detailed list of building contracts concluded in 2017.

#### Staff

Members acknowledged that the number of budget lines used to finance the operations related to Commission staff in the delegations (34 different lines originating in various Headings of the Commission budget, plus the EDF Funds) increases the complexity of budget management. They encouraged the EEAS to keep on working with the European Commission to simplify the budget lines when possible in order to reduce the complexity of budget management.

The EEAS reduced its staff by 5 % over the period 2013-2017 in compliance with the inter-institutional agreement. However, Members are concerned that increasing average work load and understaffing issues could have detrimental effects on the health and quality of life of members of staff as well as on the long-term organisational development of the institution.

The report encouraged the EEAS to cooperate with national universities offering courses dedicated to a diplomatic career in order to promote the European diplomatic service at an early stage and to create an institute dedicated to the education of future European diplomats.

#### Brexit

Lastly, Members noted that the initial assessment of the level of administrative expenditure of EUR 6.7 million for staff and infrastructure expenditure over a period of nine months related to the opening of a delegation in London in view of the fact that the United Kingdom will become a third country.

## 2017 discharge: EU general budget, European External Action Service (EEAS)

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The European Parliament decided by 489 votes to 140, with 9 abstentions, to grant discharge to the High Representative of the Union for Foreign Affairs and Security Policy in respect of the implementation of the budget of the European External Action Service (EEAS) for the 2016 financial year.

Members welcomed the fact that, according to the Court of Auditors, the overall level of error for the MFF Heading 5 (Administration), including the budget of the European External Action Service (EEAS) continues to be relatively low with an estimation at 0.5 % in 2017. The Court did not identify material levels of error in the EEAS annual activity report.

Parliament noted with appreciation that the previous recommendations made in relation to the improvement of the monitoring system for the timely updating of the personal situation and data of members of staff, with a potential impact on the calculation of family allowances, have been implemented in most respects. They considered, however, that consistency checks in relation to the management of family allowances require ongoing attention.

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The resolution encouraged the EEAS to cooperate with national universities offering courses dedicated to a diplomatic career in order to promote the European diplomatic service at an early stage and to create an institute dedicated to the education of future European diplomats.

#### Performance

Parliament considered the EEAS to be a vital actor in international cooperation regarding peace, security and human development. It stressed the importance of using wisely the scarce resources available and of constantly improving the consistency and coherence of the Union's external and internal action.

The EEAS is called on to:

- continue its efforts to modernise its approaches and to invest in new skills and capabilities;
- provide a follow-up report to the 2017 discharge in preparation for the discharge procedure for the financial year 2018.

#### Brexit

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